

**OPAPRU**OFFICE OF THE PRESIDENTIAL ADVISER
ON PEACE, RECONCILIATION AND UNITY

Sheet No. :1

Post-Closing Trial Balance

Regular Agency Fund

As Of : 31 December 2024

Bank: LAND BANK OF THE PHILIPPINES - 2067-9006-61

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
CASH COLLECTING OFFICERS	1 01 01 010	43,987,022.82	
PETTY CASH	1 01 01 020	893,227.28	
CASH -TAX REMITTANCE ADVICE	1 01 01 070		
CASH-TREASURY/AGENCY DEPOSIT,REGULAR	1 01 04 010		
CASH - MODIFIED DISBURSEMENTS SYSTEM (MDS),...	1 01 04 040	16,764,651.09	
DUE FROM NATIONAL GOVERNMENT AGENCIES	1 03 03 010	4,491,552,839.43	
DUE FROM LOCAL GOVERNMENT UNITS	1 03 03 030	3,530,215,663.82	
RECEIVABLES - DISALLOWANCES / CHARGES	1 03 05 010	2,910,207.57	
DUE FROM OFFICERS AND EMPLOYEES	1 03 05 020		
DUE FROM NON-GOVERNMENT...	1 03 05 030	34,752,412.50	
OTHER RECEIVABLES	1 03 05 990	38,827,909.34	
OFFICE SUPPLIES INVENTORY	1 04 04 010	942,760.82	
SEMI-EXPENDABLE MACHINERY	1 04 05 010		
SEMI-EXPENDABLE OFFICE EQUIPMENT	1 04 05 020	88,512.00	
SEMI-EXPENDABLE MACHINERY AND EQUIPMENT -...	1 04 05 030	486,046.00	
SEMI-EXPENDABLE COMMUNICATIONS EQUIPMENT	1 04 05 070		
SEMI-EXPENDABLE FURNITURE AND FIXTURES	1 04 06 010	672,125.00	
SEMI-EXPENDABLE BOOKS	1 04 06 020		
OTHER STRUCTURES	1 06 04 060	859,580.85	
ACCUMULATED DEPRECIATION - OTHERS STRUCTURES	1 06 04 991		268,260.85
MACHINERY	1 06 05 010	1,258,450.00	
ACCUMULATED DEPRECIATION - MACHINERIES	1 06 05 011		209,275.95
OFFICE EQUIPMENT	1 06 05 020	21,908,670.33	
ACCUMULATED DEPRECIATION - OFFICE EQUIPMENT	1 06 05 021		13,354,742.42
INFORMATION AND COMMUNICATION TECHNOLOGY...	1 06 05 030	42,214,763.99	
ACCUMULATED DEPRECIATION - INFORMATION AND...	1 06 05 031		22,996,238.04
COMMUNICATION EQUIPMENT	1 06 05 070	5,276,025.30	
ACCUMULATED DEPRECIATION - COMMUNICATIONS...	1 06 05 071		4,574,123.84
MOTOR VEHICLES	1 06 06 010	83,006,264.10	
ACCUMULATED DEPRECIATION - MOTOR VEHICLES	1 06 06 011		44,270,045.02
FURNITURE AND FIXTURES	1 06 07 010	1,534,994.92	
ACCUMULATED DEPRECIATION - FURNITURE AND...	1 06 07 011		746,178.98
LEASED ASSETS IMPROVEMENTS, BUILDINGS	1 06 09 020	829,643.94	
ACCUMULATED DEPRECIATION-LEASED ASSETS...	1 06 09 021		781,594.38
OTHER PROPERTY AND PLANT EQUIPMENT	1 06 99 990	350,000.00	
ACCUMULATED DEPRECIATION - OTHER PROPERTY,...	1 06 99 991		332,500.31
COMPUTER SOFTWARE	1 08 01 020	3,449,118.00	
ACCUMULATED AMORTIZATION - COMPUTER SOFTWARE	1 08 01 021		3,119,153.28
ADVANCES FOR OPERATING EXPENSES	1 99 01 010	838,390.04	
ADVANCES FOR PAYROLL	1 99 01 020		
ADVANCES TO SPECIAL DISBURSING OFFICER	1 99 01 030	16,536,771.33	
ADVANCES TO OFFICERS AND EMPLOYEES	1 99 01 040	626,392.53	

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PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
PREPAID RENT	1 99 02 020	7,136,855.34	
PREPAID INSURANCE	1 99 02 050	297,221.24	
OTHER PREPAID EXPENSES	1 99 02 990	554,741.42	
GUARANTY DEPOSITS	1 99 03 020	2,825,406.65	
OTHER DEPOSITS	1 99 03 990	150,000.00	
ACCOUNTS PAYABLE	2 01 01 010		774,343,398.78
DUE TO OFFICERS AND EMPLOYEES	2 01 01 020		
DUE TO BIR	2 02 01 010		5,637,476.70
DUE TO GSIS	2 02 01 020		1,901,369.10
DUE TO PAG-IBIG	2 02 01 030		469,125.32
DUE TO PHILHEALTH	2 02 01 040		1,461,547.28
DUE TO OTHER GOCCS-(DBP-PASIG)	2 02 01 060		2,525.00
ACCUMULATED SURPLUS/(DEFICIT)	3 01 01 010		7,477,279,112.40
REVENUE AND EXPENSE SUMMARY	3 03 01 010		
SUBSIDY INCOME FROM NATIONAL GOVERNMENT	4 03 01 010		
GAIN ON SALE OF UNSERVICEABLE PROPERTY	4 06 01 020		
SALARIES AND WAGES - CASUAL/CONTRACTUAL	5 01 01 020		
PERSONNEL ECONOMIC RELIEF ALLOWANCE (PERA) -...	5 01 02 010-01		
REPRESENTATION ALLOWANCE (RA)	5 01 02 020		
TRANSPORTATION ALLOWANCE (TA)	5 01 02 030-01		
CLOTHING/UNIFORM ALLOWANCE - CIVILIAN	5 01 02 040-01		
HONORARIA - CIVILIAN	5 01 02 100-01		
HAZARD PAY	5 01 02 110-01		
OVERTIME PAY	5 01 02 130-01		
YEAR-END BONUS - CIVILIAN	5 01 02 140-01		
CASH GIFT - CIVILIAN	5 01 02 150-01		
MID-YEAR BONUS - CIVILIAN	5 01 02 160 -01		
PRODUCTIVITY ENHANCEMENT INCENTIVE - CIVILIAN	5 01 02 990-12		
PERFORMANCE BASED BONUS - CIVILIAN	5 01 02 990-14		
RETIREMENT AND LIFE INSURANCE PREMIUMS	5 01 03 010		
PAG-IBIG - CIVILIAN	5 01 03 020-01		
PHILHEALTH - CIVILIAN	5 01 03 030-01		
EMPLOYEES COMPENSATION INSURANCE PREMIUMS...	5 01 03 040-01		
TERMINAL LEAVE BENEFITS - CIVILIAN	5 01 04 030-01		
OTHER PERSONNEL BENEFITS	5 01 04 990		
LOYALTY AWARD - CIVILIAN	5 01 04 990-15		
TRAVELING EXPENSES - LOCAL	5 02 01 010		
TRAVELING EXPENSES - FOREIGN	5 02 01 020		
TRAINING EXPENSES	5 02 02 010-02		
OFFICE SUPPLIES EXPENSES	5 02 03 010-02		
MEDICAL, DENTAL AND LABORATORY SUPPLIES...	5 02 03 080		
FUEL, OIL AND LUBRICANTS EXPENSES	5 02 03 090		

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PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
SEMI-EXPENDABLE MACHINERY AND EQUIPMENT...	5 02 03 210-02		
SEMI-EXPENDABLE MACHINERY AND EQUIPMENT...	5 02 03 210-03		
SEMI-EXPENDABLE FURNITURE, FIXTURES AND...	5 02 03 220-01		
SEMI-EXPENDABLE FURNITURE, FIXTURES AND...	5 02 03 220-02		
OTHER SUPPLIES AND MATERIALS EXPENSES	5 02 03 990		
WATER EXPENSES	5 02 04 010		
ELECTRICITY EXPENSES	5 02 04 020		
POSTAGE AND COURIER EXPENSES	5 02 05 010		
TELEPHONE EXPENSES - MOBILE	5 02 05 020-01		
TELEPHONE EXPENSES - LANDLINE	5 02 05 020-02		
INTERNET SUBSCRIPTION EXPENSES	5 02 05 030		
CABLE, SATELLITE, TELEGRAPH AND RADIO EXPENSES	5 02 05 040		
PRIZES	5 02 06 020		
CONFIDENTIAL EXPENSES	5 02 10 010		
EXTRAORDINARY AND MISCELLANEOUS EXPENSES	5 02 10 030		
CONSULTANCY SERVICES	5 02 11 030-02		
OTHER PROFESSIONAL SERVICES	5 02 11 990		
SECURITY SERVICES	5 02 12 030		
REPAIRS AND MAINTENANCE - BUILDING AND OTHER...	5 02 13 040-01		
REPAIRS AND MAINTENANCE - MACHINERY AND...	5 02 13 050-02		
REPAIRS AND MAINTENANCE - MACHINERY AND...	5 02 13 050-03		
REPAIRS AND MAINTENANCE - TRANSPORTATION...	5 02 13 060-01		
REPAIRS AND MAINTENANCE - LEASED ASSETS -...	5 02 13 080-01		
REPAIRS AND MAINTENANCE - LEASED ASSETS -...	5 02 13 080-02		
FINANCIAL ASSISTANCE TO OTHER NATIONAL...	5 02 14 020		
FINANCIAL ASSISTANCE TO LOCAL GOVERNMENT UNITS	5 02 14 030		
TAXES, DUTIES AND LICENSES	5 02 15 010-01		
REMITTANCE OF TAX WITHHELD - EWT AT SOURCE 2307	5 02 15 010-11		
REMITTANCE OF TAX WITHHELD - PERCENTAGE VAT...	5 02 15 010-12		
FIDELITY BOND PREMIUMS	5 02 15 020		
INSURANCE EXPENSES	5 02 15 030		
ADVERTISING, PROMOTIONAL AND MARKETING...	5 02 99 010		
PRINTING AND PUBLICATION EXPENSES	5 02 99 020		
REPRESENTATION EXPENSES	5 02 99 030		
TRANSPORTATION AND DELIVERY EXPENSES	5 02 99 040		
RENT/LEASE EXPENSES - BUILDINGS AND STRUCTURES	5 02 99 050-01		
RENT/LEASE EXPENSES - MOTOR VEHICLES	5 02 99 050-03		
RENT/LEASE EXPENSES - EQUIPMENT	5 02 99 050-04		
SUBSCRIPTION EXPENSES	5 02 99 070		
ICT SOFTWARE SUBSCRIPTION	5 02 99 070-01		
OTHER SUBSCRIPTION EXPENSES	5 02 99 070-99		
BANK TRANSACTION FEE	5 02 99 220		



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PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
OTHER MAINTENANCE AND OPERATING EXPENSES	5 02 99 990-99		
DEPRECIATION-OTHER STRUCTURES	5 05 01 040-99		
DEPRECIATION-MACHINERIES	5 05 01 050-01		
DEPRECIATION - MACHINERY AND EQUIPMENT -...	5 05 01 050-02		
DEPRECIATION - MACHINERY AND EQUIPMENT -...	5 05 01 050-03		
DEPRECIATION - MACHINERY AND EQUIPMENT -...	5 05 01 050-07		
DEPRECIATION - TRANSPORTATION AND EQUIPMENT -...	5 05 01 060-01		
DEPRECIATION - FURNITURE, FIXTURES AND BOOKS -...	5 05 01 070-01		
AMORTIZATION - INTANGIBLE ASSETS COMPUTER...	5 05 02 010		
	TOTAL	8,351,746,667.65	8,351,746,667.65

CERTIFICATION

I hereby certify that the Trial Balance is a true complete statement of all accounts as shown in the General Ledger, prepared and presented in conformity with Generally Accepted State Accounting Principle and Standards.

Checked & Verified:

TEODORA Y. MAGAYANES
ADMIN OFFICER V

Certified Correct:

CHARLIEZ JANE R. SORIANO, CPA
CAO II - FMS

Noted:

DIR. MA. CORAZON B. ALMARIO
DIRECTOR IV- FMS